

Commissioner's Directive #17

August 1994

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Title: Form Specifications Required by Software Developers in Order to Meet State Approval

Introduction

The purpose of this Directive is to provide software publishers and form developers with guidelines for the production of computer generated state tax forms. It is the policy of the Indiana Department of Revenue to follow all guidelines set forth in Internal Revenue Publication 1167, Rev. Proc. 94-34. However, the Department would like to emphasize the following points:

1. **The forms must be the correct size.** According to federal guidelines in Internal Revenue Pub. 1167 Rev. Proc. 94-34 (Rev. 5-94) page 10, the image size of printed substitute forms should be duplicated to that of the original form.
2. **The forms must state the correct dollar amounts.** Forms that require cent amounts must have the decimal present in the dollar amount (\$00,000.00). If the dollar amount is rounded off, a decimal point is still required. Zeros after the decimal are optional.
3. **The forms must have the correct format.** Forms should have all lines, line numbers, boxes and instructions as contained in Indiana State tax returns, and the arrangement must be identical. All shaded areas should be duplicated as well as white spaces for keying purposes.
4. **The forms must meet the proper printing requirements.** Laser printed forms are preferable, although some dot matrix printers which produce solid lines are also acceptable. (Dot matrix forms must be sent in for approval.)
5. **Only uncontrolled documents may be reproduced.** Many business tax forms have individual OCR scan lines and they cannot be reproduced.

Information regarding approved software will be made available to taxpayers upon request. To receive approval of these forms, the software developer must send a request along with legible copies of the forms to: Public Affairs Division, Forms Management Coordinator, Indiana Department of Revenue, P.O. Box 2305, Indianapolis, Indiana 46206-2305.



Kenneth L. Miller
Commissioner